

DEPARTMENT OF STATE REVENUE**LETTER OF FINDINGS NUMBER: 98-0408 AGI
ADJUSTED GROSS INCOME TAX
FOR TAX PERIODS: 1996**

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ISSUES**ADJUSTED GROSS INCOME TAX -Credit for tax previously paid**

Authority: IC 6-3-4-5

Taxpayer protests the disallowance of the credit claimed for taxes previously paid.

Statement of Facts

Taxpayer is an estate. During 1995, decedent and the surviving spouse lived together as husband and wife. Decedent paid all 1995 estimated Indiana adjusted gross income tax payments from his separate checking account. The quarterly estimated tax payments made by decedent for 1995 exceeded the amount of Indiana adjusted gross income tax owed by Two Thousand Three Hundred Eighty-Five Dollars (\$2,385.00). Decedent died on March 23, 1996. No refund check was requested or issued. The surviving spouse elected to separately file her 1996 Indiana adjusted gross income tax return. Both the surviving spouse and the decedent's estate claimed the overpayment on their individual 1996 Indiana adjusted gross income tax returns. The Indiana Department of Revenue assessed additional adjusted gross income tax against decedent's estate. Taxpayer protested that assessment.

ADJUSTED GROSS INCOME TAX -Credit for tax previously paid**Discussion**

IC 6-3-4-5 states in pertinent part that "In making a return and paying tax for any taxable year, a taxpayer shall take credit for any tax previously paid by him". In this case, Taxpayer provided copies of checks showing that decedent paid the estimated taxes from his individual checking account. Since the decedent actually made the estimated tax payments from his personal checking account, Taxpayer has the exclusive right to take credit for those payments and claim the overpayment of tax shown on the 1995 Indiana adjusted gross income tax return against Taxpayer's 1996 Indiana adjusted gross income tax.

Finding

Taxpayer's protest is sustained.